

## City Budget Help

To return to the budget forms, click on the appropriate worksheet tab (CERT, Re-Est Revenues, etc. )

**Click on any of the following links to obtain the information you need: Help is best viewed at 90%**

**Administrative Rules** ( Amendments, Fund Transfers, Employee Benefits, Etc. )

**Amendments** ( When is an amendment required? )

**Amendment Filing Requirements** ( Timelines & required forms, etc. )

**Budget Instructions** ( An overview of how to prepare the city budget, fund types, etc. )

**Budget Instructions For Beginners** ( Definitions, Forms, and How they are completed )

**Order of Completion** ( Which BUDGET forms to fill out first )

**City Chart of Accounts** ( November 5, 2003 )

**Continuing Appropriations** ( Iowa Code Section 384.20 )

**EXCEL Macro Security Level** (Why doesn't the CERT page compute rates? Change Macro security level)

**Fund Types** ( Funds types under which a city budgets )

**Filing Requirements BUDGET** ( Timelines & required forms, etc. )

**Internal Service Funds** ( Budgeting options for Internal Service Funds )

**Iowa Code 384.16 as amended July 2007** (Statutory Instructions for City Budgets Process, publishing, etc.)

## Adoption of Budget and Certification of City Taxes

20-170

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Osceola County Name: CLARKE Date Budget Adopted: 03/10/09  
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

(641)342-2377

Telephone Number

Signature

County Auditor Date Stamp

## January 1, 2008 Property Valuations

Last Official Census

Regular

2a

134,268,711

2b

131,171,011

4,657

DEBT SERVICE

3a

160,644,488

3b

157,546,788

Ag Land

4a

728,784

## TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General Levy	5 1,087,577	1,062,485	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 118,000	115,277	52 0.87883
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 1,205,577	1,177,762	
384.1	3.00375	Ag Land	26 2,189	2,189	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 1,207,766	1,179,951	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 36,253	35,416	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 304,214	297,196	2.26571
	Amt Nec	Other Employee Benefits	31 86,000	84,016	0.64051
Total Employee Benefit Levies (29,30,31)			32 390,214	381,212	65 2.90622
Sub Total Special Revenue Levies (28+32)			33 426,467	416,628	
Valuation					
386	As Req	With Gas & Elec Without Gas & Elec			
SSMID 1	(A)	(B)	34	0	66 0
SSMID 2	(A)	(B)	35	0	67 0
SSMID 3	(A)	(B)	36	0	68 0
SSMID 4	(A)	(B)	35a	0	69 0
SSMID 5	(A)	(B)	36a	0	565 0
SSMID 6	(A)	(B)	37	0	566 0
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			39 426,467	416,628	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 466,661	457,662	70 2.90493
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 2,100,894	2,054,241	72 15.05998

## COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that DO NOT meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

## Fund Balance Worksheet for City of

Osceola

(1)		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
<b>*Annual Report FY 2008</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	3,921,189	4,042,455		0	-2,209,790	77,660	5,831,514	1,677,036	7,508,550
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,668,986	1,567,762		263,472	5,134,576		10,634,796	2,573,310	13,208,106
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,275,304	1,035,460		808,893	3,997,190		8,116,847	3,967,681	12,084,528
Ending Fund Balance June 30 (pg 12, line 261) *	4	5,314,871	4,574,757	0	-545,421	-1,072,404	77,660	8,349,463	282,665	8,632,128
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2009</b>										
Beginning Fund Balance	5	5,314,871	4,574,757	0	-545,421	-1,072,404	77,660	8,349,463	282,665	8,632,128
Re-Est Revenues	6	4,613,814	849,568	782,941	407,570	620,000	0	7,273,893	3,022,500	10,296,393
Re-Est Expenditures	7	3,260,553	1,262,072	1,345,764	0	0	0	5,868,389	2,910,765	8,779,154
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	6,668,132	4,162,253	-562,823	-137,851	-452,404	77,660	9,754,967	394,400	10,149,367
(3)										
<b>** Budget FY 2010</b>										
Beginning Fund Balance	10	6,668,132	4,162,253	-562,823	-137,851	-452,404	77,660	9,754,967	394,400	10,149,367
Revenues	11	4,451,198	848,267	1,114,046	466,661	2,750,000	0	9,630,172	4,252,367	13,882,539
Expenditures	12	4,113,274	772,966	1,114,046	250,000	2,750,000	0	9,000,286	3,954,848	12,955,134
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	7,006,056	4,237,554	-562,823	78,810	-452,404	77,660	10,384,853	691,919	11,076,772

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

2008

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2008
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	436,371
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	359,066
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>795,437</b>

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.  
DO NOT include bond payments made with a Debt Service levy on property  
Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.  
All debt and interest should only be listed once.  
Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2010	RE-ESTIMATED 2009	ACTUAL 2008
ENTITY NAME				
1	CT1-W OSCEOLA CITY TIF W OF INTERSTATE	253,119		
2	CT1AG OSCEOLA CITY AG TIF W OF INTERSTATE	152	504	457
3	OSCT1 OSCEOLA CITY TIF E OF INTERSTATE	222,121	229,997	
4	OSCT2 WESTERN IND COMM DIST	174,610	237,031	217,795
5	OSCT 5 DOWNTOWN DIST	78,468	66,869	64,304
6	OSCTA OSCEOLA CITY AG TIF E OF INTERSTATE	245	254	254
7	CT 5-2 EXPANDED DOWNTOWN DIST	29,664	27,260	19,451
8	CT 5-3 DOWNTOWN TIF DIST ADDITION	71,278	21,521	11,835
9	OSCT8 2007 WESTERN ADDITION 80% (CARE INITIATIVES)	126,237	119,525	
10	CT8AG WESTERN AG ADDITION 80% (CARE INITIATIVES)	585		
11	WEST PARKWAY W-35-1	67,100	97,646	92,888
12	5.8 MILLION BOND ISSUE	90,467		
13	CT4-1 COMMUNITY BUILDERS		147,651	147,668
14	CT5-1 CAR WASH		5,157	6,054
15	PLUM BUILDERS			24,884
16	OSCT3 WEST RESIDENTIAL		29,108	41,840
17	OSCT 7 OSCEOLA FOODS		363,241	168,007
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
<b>* TOTAL Rebates or Payments to Entities</b>		<b>1,114,046</b>	<b>1,345,764</b>	<b>795,437</b>

\* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

## RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2009

Fiscal Year

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2009
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
<b>PUBLIC SAFETY</b>									
Police Department/Crime Prevention	1	726,250	132,936						859,186
Jail	2								0
Emergency Management	3								0
Flood Control	4								0
Fire Department	5	345,700							345,700
Ambulance	6								0
Building Inspections	7								0
Miscellaneous Protective Services	8								0
Animal Control	9	10,000							10,000
Other Public Safety	10								0
TOTAL (lines 1 - 10)	11	1,081,950	132,936	0			0		1,214,886
<b>PUBLIC WORKS</b>									
Roads, Bridges, & Sidewalks	12	120,000	400,647						520,647
Parking - Meter and Off-Street	13								0
Street Lighting	14	56,000							56,000
Traffic Control and Safety	15								0
Snow Removal	16								0
Highway Engineering	17								0
Street Cleaning	18								0
Airport (if not Enterprise)	19								0
Garbage (if not Enterprise)	20								0
Other Public Works	21								0
TOTAL (lines 12 - 21)	22	176,000	400,647	0			0		576,647
<b>HEALTH &amp; SOCIAL SERVICES</b>									
Welfare Assistance	23								0
City Hospital	24								0
Payments to Private Hospitals	25								0
Health Regulation and Inspection	26								0
Water, Air, and Mosquito Control	27								0
Community Mental Health	28								0
Other Health and Social Services	29								0
TOTAL (lines 23 - 29)	30	0	0	0			0		0
<b>CULTURE &amp; RECREATION</b>									
Library Services	31	138,092	19,103						157,195
Museum, Band and Theater	32								0
Parks	33	227,200	39,346						266,546
Recreation	34	116,000	4,208						120,208
Cemetery	35	116,500	18,038						134,538
Community Center, Zoo, & Marina	36								0
Other Culture and Recreation	37								0
TOTAL (lines 31 - 37)	38	597,792	80,695	0			0		678,487

ars

ACTUAL 2008 (K)	
	763,615
	97,980
	9,532
	871,127
	868,278
	55,990
	15,063
	330,678
	1,270,009
	0
	172,101
	296,103
	170,165
	123,010
	761,379

## RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

		RE-ESTIMATED			Fiscal Year Ending		2009	Fiscal Year	
GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2009
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
Community Beautification	39								0
Economic Development	40								0
Housing and Urban Renewal	41								0
Planning & Zoning	42	500							500
Other Com & Econ Development	43								0
REBATES & PYMTS from TIF DEBT page	44			1,345,764					1,345,764
TOTAL (lines 39 - 44)	45	500	0	1,345,764			0		1,346,264
<b>GENERAL GOVERNMENT</b>									
Mayor, Council, & City Manager	46	53,813	6,429						60,242
Clerk, Treasurer, & Finance Adm.	47	882,242	201,966						1,084,208
Elections	48								0
Legal Services & City Attorney	49	24,840	3,409						28,249
City Hall & General Buildings	50								0
Tort Liability	51								0
Other General Government	52								0
TOTAL (lines 46 - 52)	53	960,895	211,804	0			0		1,172,699
<b>DEBT SERVICE</b>	54	443,416	435,990						879,406
Gov Capital Projects	55								0
TIF Capital Projects	56								0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0	0	0
<b>TOTAL Governmental Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54)	58	3,260,553	1,262,072	1,345,764	0	0	0		5,868,389
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility	59						1,391,581		1,391,581
Sewer Utility	60						655,913		655,913
Electric Utility	61								0
Gas Utility	62								0
Airport	63								0
Landfill/Garbage	64						100,000		100,000
Transit	65								0
Cable TV, Internet & Telephone	66								0
Housing Authority	67								0
Storm Water Utility	68								0
Other Business Type (city hosp., ISF, parking, etc.)	69								0
Enterprise DEBT SERVICE	70						763,271		763,271
Enterprise CAPITAL PROJECTS	71								0
Enterprise TIF CAPITAL PROJECTS	72								0
<b>TOTAL BUSINESS TYPE EXPENDITURES</b> (lines 56 - 68)	73						2,910,765		2,910,765
<b>TOTAL ALL EXPENDITURES</b> (lines 58+74)	74	3,260,553	1,262,072	1,345,764	0	0	0	2,910,765	8,779,154
Regular Transfers Out	75								0
Internal TIF Loan Transfers Out	76								0
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0
<b>Total Expenditures and Other Fin Uses</b> (lines 73+74)	78	3,260,553	1,262,072	1,345,764	0	0	0	2,910,765	8,779,154
* Continuing Appropriation	79						0		0
<b>Ending Fund Balance June 30</b>	80	6,668,132	4,162,253	-562,823	-137,851	-452,404	77,660	394,400	10,149,367

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project that is expended in the following year or years. The entry is made on the CON APPROPRIATIONS page that must accompany the budget forms if used.

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

ACTUAL 2008 (K)
2,150
245
795,437
797,832
31,089
154,538
4,408
28,311
210,902
113,740
92,923
635,911
3,492,667
287,922
287,922
8,116,847
1,796,787
683,519
246,025
1,241,350
3,967,681
12,084,528
0
12,084,528
8,632,128

**RE-ESTIMATED REVENUES DETAIL**  
**RE-ESTIMATED Fiscal Year Ending**

**2009****Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2009 (J)	ACTUAL 2008 (K)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	1,008,222	435,990		398,799				1,843,011	1,646,846
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	1,008,222	435,990		398,799	0			1,843,011	1,646,846
Delinquent Property Taxes	4								0	
TIF Revenues	5			782,941					782,941	789,315
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	29,245	12,647		8,771				50,663	25,945
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11	240,000							240,000	253,839
Other Local Option Taxes	12	915,000							915,000	516,122
Subtotal - Other City Taxes (lines 6 thru 11)	13	1,184,245	12,647		8,771	0			1,205,663	795,906
Licenses & Permits	14	17,825							17,825	13,042
Use of Money & Property	15	70,000							70,000	1,099,007
Intergovernmental:										
Federal Grants & Reimbursements	16	20,000							20,000	477,616
Road Use Taxes	17		400,931						400,931	368,856
Other State Grants & Reimbursements	18	595,360				500,000			1,095,360	
Local Grants & Reimbursements	19	200,000				120,000			320,000	32,739
Subtotal - Intergovernmental (lines 15 thru 18)	20	815,360	400,931	0	0	620,000		0	1,836,291	879,211
Charges for Fees & Service:										
Water Utility	21							1,900,000	1,900,000	1,558,813
Sewer Utility	22							827,500	827,500	1,014,497
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26	82,580							82,580	80,762
Landfill/Garbage	27	212,000							212,000	205,531
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32								0	
Other Fees & Charges for Service	33	243,582							243,582	162,550
Subtotal - Charges for Service (lines 20 thru 32)	34	538,162	0		0	0	0	2,727,500	3,265,662	3,022,153
Special Assessments	35							215,000	215,000	
Miscellaneous	36	980,000							980,000	42
Other Financing Sources:										
Regular Operating Transfers In	37								0	
Internal TIF Loan Transfers In	38								0	
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	4,962,584
Proceeds of Capital Asset Sales	41							80,000	80,000	
Subtotal-Other Financing Sources (lines 36 thru 38)	42	0	0	0	0	0	0	80,000	80,000	4,962,584
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	4,613,814	849,568	782,941	407,570	620,000	0	3,022,500	10,296,393	13,208,106
Beginning Fund Balance July 1	44	5,314,871	4,574,757	0	-545,421	-1,072,404	77,660	282,665	8,632,128	7,508,550
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	9,928,685	5,424,325	782,941	-137,851	-452,404	77,660	3,305,165	18,928,521	20,716,656

## EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2010	RE-ESTIMATED 2009	ACTUAL 2008
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	694,000	169,518						863,518	859,186	763,615
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	405,300							405,300	345,700	97,980
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	10,000							10,000	10,000	9,532
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,109,300	169,518	0			0		1,278,818	1,214,886	871,127
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	46,938	469,488						516,426	520,647	868,278
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	77,000							77,000	56,000	55,990
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	15,063
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	436,176							436,176	0	330,678
Garbage (if not Enterprise)	20	330,000							330,000	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	890,114	469,488	0			0		1,359,602	576,647	1,270,009
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	137,665	17,731						155,396	157,195	172,101
Museum, Band and Theater	32								0	0	0
Parks	33	234,700	46,492						281,192	266,546	0
Recreation	34	117,000	4,208						121,208	120,208	296,103
Cemetery	35	126,500	35,350						161,850	134,538	170,165
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	123,010
TOTAL (lines 31 - 37)	38	615,865	103,781	0			0		719,646	678,487	761,379

## EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending

2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	2,150
Planning & Zoning	42	65,000							65,000	500	245
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			1,114,046					1,114,046	1,345,764	795,437
TOTAL (lines 39 - 44)	45	65,000	0	1,114,046			0		1,179,046	1,346,264	797,832
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	52,964	1,512						54,476	60,242	31,089
Clerk, Treasurer, & Finance Adm.	47	57,114	28,667						85,781	1,084,208	154,538
Elections	48	2,000							2,000	0	4,408
Legal Services & City Attorney	49	24,840							24,840	28,249	28,311
City Hall & General Buildings	50	161,800							161,800	0	210,902
Tort Liability	51	115,277							115,277	0	113,740
Other General Government	52	1,019,000							1,019,000	0	92,923
TOTAL (lines 46 - 52)	53	1,432,995	30,179	0			0		1,463,174	1,172,699	635,911
<b>DEBT SERVICE</b>											
	54				250,000				250,000	879,406	3,492,667
Gov Capital Projects	55					2,750,000			2,750,000	0	287,922
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		2,750,000	0		2,750,000	0	287,922
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	4,113,274	772,966	1,114,046	250,000	2,750,000	0		9,000,286	5,868,389	8,116,847
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							1,436,887	1,436,887	1,391,581	1,796,787
Sewer Utility	60							1,927,745	1,927,745	655,913	683,519
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	100,000	246,025
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							590,216	590,216	763,271	1,241,350
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							3,954,848	3,954,848	2,910,765	3,967,681
TOTAL ALL EXPENDITURES (lines 58+74)	74	4,113,274	772,966	1,114,046	250,000	2,750,000	0	3,954,848	12,955,134	8,779,154	12,084,528
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	4,113,274	772,966	1,114,046	250,000	2,750,000	0	3,954,848	12,955,134	8,779,154	12,084,528
Continuing Appropriation	79						0	0	0	0	
Ending Fund Balance June 30	80	7,006,056	4,237,554	-562,823	78,810	-452,404	77,660	691,919	11,076,772	10,149,367	8,632,128

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

**CITY OF Osceola**  
**ADOPTED BUDGET SUMMARY YEAR**  
**ENDED JUNE 30, 2010**

Department of Management

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,179,951	416,628		457,662	0			2,054,241	1,843,011	1,646,846
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,179,951	416,628		457,662	0			2,054,241	1,843,011	1,646,846
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			1,114,046					1,114,046	782,941	789,315
Other City Taxes	6	1,193,815	9,839		8,999	0			1,212,653	1,205,663	795,906
Licenses & Permits	7	38,325	0					0	38,325	17,825	13,042
Use of Money and Property	8	442,600	0	0	0	0	0	0	442,600	70,000	1,099,007
Intergovernmental	9	380,917	421,800	0	0	0		0	802,717	1,836,291	879,211
Charges for Fees & Service	10	518,590	0		0	0	0	4,037,367	4,555,957	3,265,662	3,022,153
Special Assessments	11	0	0		0	0		215,000	215,000	215,000	0
Miscellaneous	12	697,000	0		0	0	0	0	697,000	980,000	42
Sub-Total Revenues	13	4,451,198	848,267	1,114,046	466,661	0	0	4,252,367	11,132,539	10,216,393	8,245,522
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	2,750,000		0	2,750,000	0	4,962,584
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	80,000	0
Total Revenues and Other Sources	17	4,451,198	848,267	1,114,046	466,661	2,750,000	0	4,252,367	13,882,539	10,296,393	13,208,106
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,109,300	169,518	0			0		1,278,818	1,214,886	871,127
Public Works	19	890,114	469,488	0			0		1,359,602	576,647	1,270,009
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	615,865	103,781	0			0		719,646	678,487	761,379
Community and Economic Development	22	65,000	0	1,114,046			0		1,179,046	1,346,264	797,832
General Government	23	1,432,995	30,179	0			0		1,463,174	1,172,699	635,911
Debt Service	24	0	0	0	250,000		0		250,000	879,406	3,492,667
Capital Projects	25	0	0	0		2,750,000	0		2,750,000	0	287,922
Total Government Activities Expenditures	26	4,113,274	772,966	1,114,046	250,000	2,750,000	0		9,000,286	5,868,389	8,116,847
Business Type Proprietary: Enterprise & ISF	27							3,954,848	3,954,848	2,910,765	3,967,681
Total Gov & Bus Type Expenditures	28	4,113,274	772,966	1,114,046	250,000	2,750,000	0	3,954,848	12,955,134	8,779,154	12,084,528
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	4,113,274	772,966	1,114,046	250,000	2,750,000	0	3,954,848	12,955,134	8,779,154	12,084,528
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	337,924	75,301	0	216,661	0	0	297,519	927,405	1,517,239	1,123,578
Continuing Appropriation	33					0		0	0	0	0
Beginning Fund Balance July 1	34	6,668,132	4,162,253	-562,823	-137,851	-452,404	77,660	394,400	10,149,367	8,632,128	7,508,550
Ending Fund Balance June 30	35	7,006,056	4,237,554	-562,823	78,810	-452,404	77,660	691,919	11,076,772	10,149,367	8,632,128

## CITY OF

## Osceola

The last two columns will fill in once the  
Re-Est forms are completed

REVENUES DETAIL											
Fiscal Year Ending 2010											
Fiscal Years											
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,179,951	416,628		457,662	0			2,054,241	1,843,011	1,646,846
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,179,951	416,628		457,662	0			2,054,241	1,843,011	1,646,846
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			1,114,046					1,114,046	782,941	789,315
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	27,815	9,839		8,999	0			46,653	50,663	25,945
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	250,000							250,000	240,000	253,839
Other Local Option Taxes	12	916,000							916,000	915,000	516,122
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,193,815	9,839		8,999	0			1,212,653	1,205,663	795,906
Licenses & Permits	14	38,325							38,325	17,825	13,042
Use of Money & Property	15	442,600							442,600	70,000	1,099,007
Intergovernmental:											
Federal Grants & Reimbursements	16	302,917							302,917	20,000	477,616
Road Use Taxes	17		421,800						421,800	400,931	368,856
Other State Grants & Reimbursements	18								0	1,095,360	0
Local Grants & Reimbursements	19	78,000							78,000	320,000	32,739
Subtotal - Intergovernmental (lines 16 thru 19)	20	380,917	421,800	0	0	0		0	802,717	1,836,291	879,211
Charges for Fees & Service:											
Water Utility	21							1,955,000	1,955,000	1,900,000	1,558,813
Sewer Utility	22							2,082,367	2,082,367	827,500	1,014,497
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26	105,090							105,090	82,580	80,762
Landfill/Garbage	27	260,000							260,000	212,000	205,531
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	153,500							153,500	243,582	162,550
Subtotal - Charges for Service (lines 21 thru 33)	34	518,590	0		0	0	0	4,037,367	4,555,957	3,265,662	3,022,153
Special Assessments	35							215,000	215,000	215,000	0
Miscellaneous	36	697,000							697,000	980,000	42
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					2,750,000			2,750,000	0	4,962,584
Proceeds of Capital Asset Sales	41								0	80,000	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	2,750,000	0	0	2,750,000	80,000	4,962,584
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	4,451,198	848,267	1,114,046	466,661	2,750,000	0	4,252,367	13,882,539	10,296,393	13,208,106
Beginning Fund Balance July 1	44	6,668,132	4,162,253	-562,823	-137,851	-452,404	77,660	394,400	10,149,367	8,632,128	7,508,550
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	11,119,330	5,010,520	551,223	328,810	2,297,596	77,660	4,646,767	24,031,906	18,928,521	20,716,656

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: OsceolaFiscal Year  
2010

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 +(E)	Bond Reg/Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	MIDWEST HOMES	500,000		55,000	13,963		68,963		68,963
(2)	WATER-REVENUE BOND	4,066,000		181,000	92,640		273,640	273,640	0
(3)	GENERAL CORP	320,000	JULY 2007	64,000	9,063		73,063		73,063
(4)							0		0
(5)	SEWER REVOLVING LOAN	1,854,000	1994	146,000			146,000	146,000	0
(6)	SEWER REVOLVING LOAN	2,670,000	MAY 2, 1994	161,109	17,109		178,218	178,218	0
(7)	WATER-AYERS STREET BLDG	150,000	FEB 13, 2007	30,000	4,320		34,320		34,320
(8)							0		0
(9)							0		0
(10)	GENERAL CORP	5,800,000	SEPT 2005	355,000	177,160		532,160	436,371	95,789
(11)	GENERAL OBLIGATION	4,500,000	2007	240,000	207,645		447,645	253,119	194,526
(12)	GENERAL OBLIGATION	2,750,000		198,000	52,000		250,000	250,000	0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
TOTALS				1,430,109	573,900	0	2,004,009	1,537,348	466,661

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

City Name: Osceola

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2010

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 +(E)	Bond Reg/Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				1,430,109	573,900	0	2,004,009	1,537,348	466,661

**UNEXPENDED PORTION OF A MULTI-YEAR PUBLIC IMPROVEMENT CARRIED FORWARD TO THE NEXT FISCAL YEAR**

City Name: Osceola

Project Name		Hearing Date	Original Appropriation	Total Appropriation as amended	Cumulative Total Expended as of June 30 2008	Governmental Activities Re-Est 2009 Continuing Approp	Business Type Enterprise Re-Est 2009 Continuing Approp	Governmental Activities 2010 Continuing Approp
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								
(17)								
(18)								
(19)								
(20)								
(21)								
(22)								
(23)								
(24)								
(25)								
(26)								
(27)								
(28)								
(29)								
(30)								
TOTALS						0	0	0

**UNEXPENDED PORTION OF A MULTI-YEAR PUBLIC IMPROVEMENT CARRIED FORWARD TO THE NEXT FISCAL YEAR**

City Name: Osceola

City Name:

Project Name		Hearing Date	Original Appropriation	Total Appropriation as amended	Amount Expended to Date	Governmental Activities Re-Est 2009 Continuing Approp	Business Type Enterprise Re-Est 2009 Continuing Approp	Governmental Activities 2010 Continuing Approp
(31)								
(32)								
(33)								
(34)								
(35)								
(36)								
(37)								
(38)								
(39)								
(40)								
(41)								
(42)								
(43)								
(44)								
(45)								
(46)								
(47)								
(48)								
(49)								
(50)								
(51)								
(52)								
(53)								
(54)								
(55)								
(25)								
(25)								
(58)								
(59)								
(60)								
TOTALS						0	0	0

**Fiscal Year  
2010**

[illegible]

**Fiscal Year  
2010**[illegible]

CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE THREE CATEGORIES

(1) OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2) ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0  
0

0  
0

0  
0

(3) AN ERROR MESSAGE WILL APPEAR BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

City of Osceola, Iowa

The City Council will conduct a public hearing on the proposed Budget at Council Chambers, City Hall, 115 N. Fillmore

on March 10, 2009 at 7:00 PM  
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.

Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property ..... \$ 15.05998

The estimated tax levy rate per \$1000 valuation on Agricultural land is ..... \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

(641)342-2377  
phone number

Nancy Carmichael  
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	2,054,241	1,843,011	1,646,846
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>2,054,241</b>	<b>1,843,011</b>	<b>1,646,846</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,114,046	782,941	789,315
Other City Taxes	6	1,212,653	1,205,663	795,906
Licenses & Permits	7	38,325	17,825	13,042
Use of Money and Property	8	442,600	70,000	1,099,007
Intergovernmental	9	802,717	1,836,291	879,211
Charges for Fees & Service	10	4,555,957	3,265,662	3,022,153
Special Assessments	11	215,000	215,000	0
Miscellaneous	12	697,000	980,000	42
Other Financing Sources	13	2,750,000	80,000	4,962,584
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>13,882,539</b>	<b>10,296,393</b>	<b>13,208,106</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	1,278,818	1,214,886	871,127
Public Works	16	1,359,602	576,647	1,270,009
Health and Social Services	17	0	0	0
Culture and Recreation	18	719,646	678,487	761,379
Community and Economic Development	19	1,179,046	1,346,264	797,832
General Government	20	1,463,174	1,172,699	635,911
Debt Service	21	250,000	879,406	3,492,667
Capital Projects	22	2,750,000	0	287,922
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>9,000,286</b>	<b>5,868,389</b>	<b>8,116,847</b>
Business Type / Enterprises	24	3,954,848	2,910,765	3,967,681
<b>Total ALL Expenditures</b>	<b>25</b>	<b>12,955,134</b>	<b>8,779,154</b>	<b>12,084,528</b>
Transfers Out	26	0	0	0
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>12,955,134</b>	<b>8,779,154</b>	<b>12,084,528</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>927,405</b>	<b>1,517,239</b>	<b>1,123,578</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	10,149,367	8,632,128	7,508,550
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>11,076,772</b>	<b>10,149,367</b>	<b>8,632,128</b>

**NOTICE OF PUBLIC HEARING  
BUDGET ESTIMATE**

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

City of Osceola, Iowa

The City Council will conduct a public hearing on the proposed Budget at Council Chambers, City Hall, 115 N. Fillmore  
on March 10, 2009 at 7:00 PM

The Budget Estimate Summary of proposed receipts and expenditures is shown below.

Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . 15.05998

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of,  
any part of the proposed budget.

(641)342-2377

*phone number*

Nancy Carmichael

City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-est. FY 2009	Actual FY 2008
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	2,054,241	1,843,011	1,646,846
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>2,054,241</b>	<b>1,843,011</b>	<b>1,646,846</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,114,046	782,941	789,315
Other City Taxes	6	1,212,653	1,205,663	795,906
Licenses & Permits	7	38,325	17,825	13,042
Use of Money and Property	8	442,600	70,000	1,099,007
Intergovernmental	9	802,717	1,836,291	879,211
Charges for Services	10	4,555,957	3,265,662	3,022,153
Special Assessments	11	215,000	215,000	0
Miscellaneous	12	697,000	980,000	42
Other Financing Sources	13	2,750,000	80,000	4,962,584
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>13,882,539</b>	<b>10,296,393</b>	<b>13,208,106</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	1,278,818	1,214,886	871,127
Public Works	16	1,359,602	576,647	1,270,009
Health and Social Services	17	0	0	0
Culture and Recreation	18	719,646	678,487	761,379
Community and Economic Development	19	1,179,046	1,346,264	797,832
General Government	20	1,463,174	1,172,699	635,911
Debt Service	21	250,000	879,406	3,492,667
Capital Projects	22	2,750,000	0	287,922
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>9,000,286</b>	<b>5,868,389</b>	<b>8,116,847</b>
Business Type / Enterprises	24	3,954,848	2,910,765	3,967,681
<b>Total ALL Expenditures</b>	<b>26</b>	<b>12,955,134</b>	<b>8,779,154</b>	<b>12,084,528</b>
Transfers Out	27	0	0	0
<b>Total Expenditures/Transfers Out</b>	<b>28</b>	<b>12,955,134</b>	<b>8,779,154</b>	<b>12,084,528</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>927,405</b>	<b>1,517,239</b>	<b>1,123,578</b>
<b>Continuing Appropriation</b>		<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	10,149,367	8,632,128	7,508,550
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>11,076,772</b>	<b>10,149,367</b>	<b>8,632,128</b>